

**Office of Chief Counsel
Internal Revenue Service
memorandum**

CC:TEGE:GLGC:DEN:MHKim
POSTF-135243-07

date: **AUG 30 2007**

to: **Marsha A. Ramirez**
Director, Exempt Organization Examinations

from: **Nancy J. Marks**
Division Counsel/Associate Chief Counsel
(Tax Exempt & Government Entities)

subject: **Proposed Notice of Church Tax Examination**

EXAMINATION DEADLINE EXPIRES ON September 7, 2007

~~My staff and I have reviewed the proposed Notice of Church Tax Examination~~
("NCTE") to be issued to [REDACTED]. We have
concluded that the proposed NCTE meets the four legal requirements of I.R.C. §
7611(b)(3). Moreover, we concur with the analysis of the Area Counsel that issuance of
the proposed NCTE is appropriate given [REDACTED] response to the Notice of Church Tax
Inquiry issued on May 9, 2007. Accordingly, we have no objections to the issuance of
the proposed NCTE. If you have any questions about this matter, do not hesitate to
contact me.

By: _____


Nancy J. Marks
Division Counsel/Associate Chief Counsel
(Tax Exempt & Government Entities)

PMTA: 01719